

Exhibit D

REPORT OF EXAMINATION
HARDING V. NASEMAN
JUNE 2, 2008
MY FILE No. 2008-030

GUS R. LESNEVICH
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June 2, 2008

Peter B. Schalk, Esquire
Judd Burstein, P.C.
1790 Broadway, Suite 1501
New York, NY 10019

Re: Document Analysis
Harding v. Naseman
My File No. 2008-030

REPORT OF EXAMINATION

I. EXHIBITS EXAMINED:

- A. Copy of a Internal Revenue Service 1990 Form 1040 showing an Adjusted Gross Income of \$5,561,728.19, bearing questioned written Signatures, Dates and Occupations on page 2. These documents are further identified by Bates numbers DN00419 and DN00420; Schedule A - Itemized Deductions further identified by Bates numbers DN00423 and DN00424.
- B. Copy of a Internal Revenue Service 1990 Form 1040 showing an Adjusted Gross Income of \$1,323,916.85, bearing questioned written Signatures, Dates and Occupations on page 2. These documents are further identified by Bates numbers TH453 and TH454; Schedule A - Itemized Deductions further identified by Bates numbers TH457 and TH458.
- C. Copy of a New York State 1990 Form IT-201 showing an Adjusted Gross Income of \$5,561,728.19 bearing questioned written Signatures, Dates and Occupations on page 2. These documents are further identified by Bates numbers DN00432 and DN00433.

Peter B. Schalk, Esquire
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June 2, 2008

I. EXHIBITS EXAMINED:

(Continued)

- D. Copy of a New York State 1990 Form IT-201 showing an Adjusted Gross Income of \$1,323,916.85 bearing questioned written Signatures, Dates and Occupations on page 2. These documents are further identified by Bates numbers TH466 and TH467.

Note: The Exhibits A, B, C and D documents listed above were attached to my Report of Examination dated May 29, 2008.

II. PROBLEM:

To determine if any of the written numerals appearing on the Exhibit B and D documents listed above were produced (written) through the process of a tracing, utilizing numerals found on the A and C documents.

III. RESULTS OF EXAMINATION:

1. The bulk of the numerals appearing on the Exhibit B and D documents were found to be dissimilar in the formation of the numerals or the design of the numerals, and also in the spacing and placement of the numerals when compared to the numerals found on the Exhibit A and C documents. In a few cases, it was not possible to make any determination in reference to tracing due to the poor reproductive quality of the exhibits submitted.

Note: In this case it should be noted that the writer(s) of the written text and numerals appearing on the Exhibit A, B, C and D documents exhibited careful precision in the execution of all the written text appearing on the exhibits.



GUS R. LESNEVICH
Forensic Document Examiner

Exhibit E

REPORT OF EXAMINATION
HARDING V. NASEMAN
JUNE 2, 2008
MY FILE NO. 2008-030
(TYPED TEXT)

GUS R. LESNEVICH
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June 2, 2008

Peter B. Schalk, Esquire
Judd Burstein, P.C.
1790 Broadway, Suite 1501
New York, NY 10019

Re: Document Analysis
Harding v. Naseman
My Report of Examination dated May 29, 2008
File No. 2008-030

REPORT OF EXAMINATION

I. EXHIBITS EXAMINED:

- A. Copy of a one-page document titled SUPPLEMENTAL INFORMATION. This document is also identified by the Bate number TH824.
- B. Copy of a six-page document titled HISTORY OF GROSS INCOME AS REPORTED ON TAX RETURNS DURING THE MARRIAGE PERIOD. This document is also identified by the Bate numbers TH818 through TH823.

Note: Copies of the Exhibit A and Exhibit B documents listed above have been attached for easy identification.

II PROBLEM:

To determine if the typed text appearing on the Exhibit A and B documents were produced by the same typewriter or printed on the same printer.

Peter B. Schalk, Esquire
Page 2 of 2

June 2, 2008

III. RESULTS OF EXAMINATION:

1. The Exhibit A and B documents appear to have been produced utilizing a similar type font. However, it could not be determined if they were typed on the same typewriter or printed on the same or similar printer.

Note: The use of the term "appear to have been" is a very weak opinion and far is from conclusive.

If the original or 1st generation copies of the Exhibit A and B documents could be obtained, a re-examination of the evidence could lead to more conclusive opinions.

IV. REMARKS:

I have attached a two-page chart illustration utilizing Exhibit A for illustration purposes. I have identified the typed letter "h" that appears three times in three consecutively typed words. The variation (differences) found in the reproduction of the printing of these three letters illustrates that it is not possible, with the copies submitted, to render any definitive conclusion in reference to whether or not the typed text appearing on the Exhibit A and B documents were produced by the same typewriter or printed on the same printer.



GUS R. LESNEVICH
Forensic Document Examiner

SUPPLEMENTAL INFORMATION

1. Credit Cards/Retail Accounts. TH and DMN maintain separate credit cards and retail accounts and each is responsible for his or her respective balances. Neither TH nor DMN has ever used the other's credit cards or charged merchandise to the other's retail accounts.
2. TH Information. DMN has never had access to, and does not presently know, any of TH's bank accounts, investment instruments or her corporate benefit plans, and DMN does not know any of TH's balances in any of the foregoing. Based upon tax information she has provided at year end, I believe that TH's balances could be substantial.
3. For various reasons, TH is unaware of the existence of the Shearson Lehman Bros. account or the income that has been generated by that account over the last two years. Similarly, TH is not presently aware of the extent of my income for the 1990 and 1991 tax years, nor for the year 1992 just completed. We can discuss the reasons for this at your convenience.
4. During the marital period, DMN has earned over 80% of the total income generated by TH and DMN. This has been primarily due to LIN Broadcasting stock options, which were exercised or otherwise cashed in in 1988 and 1990. TH has received NYNEX stock options periodically since 1985, but DMN is not aware of any of the details of her option grants. Similarly, TH had options from U.S. Industries, which she cashed in and deposited in her account in 1984 in connection with the takeover of USI.

Exhibit A

TH824

**HISTORY OF GROSS INCOME AS REPORTED ON TAX RETURNS
DURING THE MARRIAGE PERIOD**

<u>YEAR</u>	<u>TOEHL HARDING</u>	<u>DAVID M. NASEMAN</u>
1982	\$ 84,153.63	\$ 68,136.86
1983	81,908.43	85,782.78
1984	131,023.74*	110,450.00
1985	87,945.46	136,701.08
1986	101,597.19	114,097.92
1987	117,447.83	169,395.00
1988	[130,000.00]** 132,042.86	[2,278,000.00]** 2,386,125.27
1989	143,182.80	318,974.16
1990	153,713.33	5,408,014.86
1991	167,859.87	289,743.05
1992	[180,000.00]***	[200,000.00]***

* Includes \$53,302.50 in distributions from U.S. Industries in connection with the termination of her employment following a hostile takeover of that company. I believe that amount was rolled over tax-free into a qualifying retirement account for her benefit.

** Amounts are approximate (+/- 10%); exact figures will be supplied when Form 1040 is available.

*** Amounts are rough guesstimates; information on her income is not available to me and information on my income is still being received as of February 24th.

NOTE: All tax returns were prepared by me and each of us would be individually liable to make up any taxes due on April 15th based on a computation of our respective tax obligations on a stand alone basis. For example, if \$5,000 in taxes were due and I had paid more than \$5,000 in excess of my individually computed tax obligation for that year, Toehl would have to pay the tax due. Obviously, the reverse was also true. Since most deficiencies upon audit were minor, I usually paid those without contribution from Toehl.



EXHIBIT "B"

TH818

STATEMENT OF ASSETS AND LIABILITIES
OF DAVID M. NASEMAN

(a) Unless otherwise indicated, all amounts are as of February 24, 1993.

(b) All fair market values are ballpark estimates based upon my opinion only. Subsequent appraisals and valuations may be required to establish a definitive valuation in the absence of agreement.

Amounts indicated for Real Estate and Motor Vehicles are believed to be accurate but are subject to verification.

(c) Financial assets are subject to tax liabilities for 1992 to the extent they exceed estimated tax payments already sent to taxing authorities.

ASSETS

1. Bank Accounts

(a) Republic National Bank of New York (N.Y., N.Y.) \$ 925,000.00
Account established in 1987 in name of both DMN and TH in connection with grant of mortgage for purchase of N.Y. Apt. 5A. All funds in account result from DMN deposits in 1988 and 1990 and interest thereon; TH has never had access to checks or written any checks on account.

(b) First Interstate Bank of Nevada (Incline Village, Nevada)
Established in DMN's name only on February 4, 1993.

1. Money Market Account	8,005.00
2. Checking Account	1,000.00

(c) Lee Bank (Lee, Massachusetts)
Money market account established in April 1990 in DMN's name only. 14,000.00

- (d) First Florida Bank (Venice, Florida) NOW account established in April 1990 in names of DMN and DMN's mother. \$ 4,616.51

2. Investments

- (a) Shearson Lehman Bros. (N.Y., N.Y.) Account established in February 1991. \$2,750,000 was transferred to SLB in three wire transfers from a separate Republic National Bank account in DMN's name only that was closed in the Fall of 1992.

1. Cash Balance	981.74
2. Money Funds	144,581.72
3. Stocks	1,763,806.76
4. Bonds	860,631.75
Total:	\$2,770,001.97

- (b) McCaw Communications Corp., Inc.-61 shares of Common Stock registered in DMN's name only 2,236.50

3. Real Estate

All properties are free and clear of any mortgages or other encumbrances (other than periodic maintenance charges and taxes, all of which are current to my knowledge).

- (a) 425 East 51st St., Apt. 5A, N.Y., \$ 375,000.00
N.Y. ("NY Apt. 5A")

Purchase Price: \$150,000
Improvements: 20,000

Primary residence of TH; purchased in 1986 in coop conversion at insider price; TH made downpayment of 20%; DMN paid off mortgage of about \$115,000 in July 1988. This was TH's apt prior to my moving in in 1981. We each paid 50% of rent and expenses until 1988; TH pays thereafter.

- (b) 425 East 51st St., Apt. 6A, N.Y., 375,000.00
N.Y. ("NY Apt. 6A")

Purchase Price: \$395,000

Improvements: 15,000

Purchased in Spring 1987; TH makes downpayment of 10% and DMN makes interest payments for 1 year while Apt. 6A is rented to seller; DMN pays off \$356,000 mortgage in July 1988. Apt. 6A serves as TH and DMN primary residence from late 1988 to March 1992, when Apt. 5A renovations are completed and DN moves NY furnishings back to Apt. 5A. TH pays for renovations to prepare Apt. 6A for rental.

- (c) 150 Lea Road, Lenox, Massachusetts \$225,000
("Mass House").

Purchase Price: \$ 97,500

Improvements: \$45,000/74,753

Purchased in April 1982 (6 months prior to marriage; DMN and TH share downpayment; DMN pays for 80%+ of Improvements. Mass House is for weekend and summer use until Feb. 1991, when it becomes DMN's legal residence. DMN pays off \$67,000 mortgage in July 1988.

- (d) Nine Mile Point Drive, Clarlevoix. \$120,000
Michigan ("Mich. Property")

Purchase Price: \$105,000

Improvements: 9,000

Purchased in early 1987 as primary residence for DMN's parents. DMN pays all costs associated with property and pays off mortgage of \$66,000 in July 1988. TH executes waiver of dower at time of purchase. If property sold, by prior agreement, DMN's parents receive excess of sale price over total costs of acquisition and maintenance to date of sale.

- (e) 512 Venice Avenue West, Unit 603, \$107,500
Venice, Florida ("Florida Condo").

Purchase Price: \$105,000

Purchased in March 1990 for DMN's parents' winter residence due to their health problems. DMN paid 100% of purchase price and all maintenance and tax obligations. Property is in DMN's name only and TH signed waiver of dower at

time of purchase,

4. Furnishings

- | | |
|-------------------|-----------|
| (a) N.Y. Apt. 5A | \$ 46,000 |
| (b) Mass. House | 19,500 |
| (c) Florida Condo | 3,000 |

NOTE: There are no furnishings in the N.Y. Apt. 6A or the Mich. Property in which either TH or DMN has an interest.

5. Motor Vehicles

- | | |
|---|--------|
| (a) 1989 Jaguar Vanden Plas Sedan
Purchase Price: \$49,000 | 20,000 |
| (b) 1989 Volvo 760 Sedan
Purchase Price: \$30,000 | 12,000 |
| (c) 1991 Ford F-150 Pick-up Truck
Purchase Price: \$18,000 | 9,000 |
| (d) 1922 Ford Model T Touring Car
Purchase Price: \$ 9,680 | 5,500 |

All vehicles (other than the Volvo) were paid for entirely by DMN. The Volvo was a corporate perk by DMN's employer, and DMN incurred imputed income each year and paid for the car in 1990 as part of his severance package from LIN Broadcasting. Volvo has been used exclusively by TH (commuting to work and personal use) since she picked it out in 1989. All vehicles are in DMN's name only and DMN has paid all insurance and garaging costs for all vehicles (and their predecessors) during the marriage period.

6. Retirement Benefits

- (a) LIN Broadcasting Profit Sharing Plan 63,505
Account is in DMN's name only; valuation is as of Sept. 30, 1992. Invested in guaranteed income instruments.

(b) Merrill Lynch IRA Account \$ 5,689
Account is in DMN's name only;
valuation is as of Nov. 27, 1992.

LIABILITIES

1. Mortgages: None

2. Tanglewood New Theatre Fund 6,667
A pledge of \$10,000 was made by DMN
only in the Fall of 1992 for this
building project in Lenox, Mass. The
first of three annual installments of
\$3,333 was paid by DMN in January 1993.

COMPARISON CHART

SUPPLEMENTAL INFORMATION

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2. TH Information. DMN has never had access to, and does not presently know, any of TH's bank accounts, investment instruments or her corporate benefit plans, and DMN does not know any of TH's balances in any of the foregoing. Based upon tax information she has provided at year end, I believe that TH's balances could be substantial.
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ENLARGED ON FOLLOWING PAGE FOR
ILLUSTRATION PURPOSES

TH824

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